

Sep-24-04

Paras Madho
Manager
Securities Operations

New York Stock Exchange, Inc.
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New York, NY 10005

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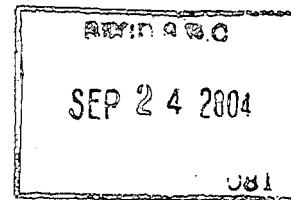
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September 24, 2004

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Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 - STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, SYBASE, INC., Preferred Stock Purchase Rights and requests immediate acceleration of registration. Adequate distribution assured. Amendment No. 3 to Form 8-A received on September 24, 2004.

Sincerely,

Paras Madho

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**THOMSON
FINANCIAL**